

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
REPORT OF CHANGE - INTEREST AND DIVIDENDS TAX RETURN
IRS ADJUSTMENT ONLY

FOR DRA USE ONLY

For the CALENDAR year **2000** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

STEP 1 Please Print or Type	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
	NAME OF PARTNERSHIP OR FIDUCIARY		FEDERAL EMPLOYER IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS		
	ADDRESS (Continued)		
CITY/TOWN, STATE & ZIP CODE			

STEP 2 Entity Type and Mailing Information	<input type="checkbox"/> ① INDIVIDUAL OR <input type="checkbox"/> ① JOINT <input type="checkbox"/> ③ PARTNERSHIP <input type="checkbox"/> ④ FIDUCIARY _____ % of NH Ownership			
	<input type="checkbox"/> Check here if you would like your forms mailed to an address other than the above. (See instructions)			
Number & Street Address		City/Town	State	Zip Code

STEP 3 Special Return Type	<input type="checkbox"/> INITIAL RETURN: Date established residency.....	Mo	Day	Year		
	<input type="checkbox"/> FINAL RETURN: Date abandoned residency.....	Mo	Day	Year		
	<input type="checkbox"/> FINAL RETURN: Deceased taxpayer: Social Security Number.....	Date of death		Mo	Day	Year
	<input checked="" type="checkbox"/> AMENDED RETURN: For report of change.					

STEP 4 COMPLETE NUMBERS 1 - 5 ON PAGE 2 BEFORE COMPUTING TAX USING CHANGES AS REPORTED BY THE IRS

STEP 5 Figure Your Net Taxable Income	6	Gross Taxable Income (Page 2, line 5)	6				
	7	Less: \$2,400 Individual, Partnership, and Fiduciary; \$4,800 Joint	7				
	8	Adjusted Taxable Income (Line 6 less line 7)	8				
	For Individual/Joint filers only: If line 8 is zero or less, you are not required to file for this tax period. If you would like to be removed from our mailing list check here, sign below in ink and mail in the return.....						
	9	Deduction for Contribution to Qualified Investment Capital Company (see instructions).....	9				
	10	Check the exemptions that apply <input type="checkbox"/> Blind <input type="checkbox"/> Spouse Blind <input type="checkbox"/> 65 (or over) _____ or disabled <input type="checkbox"/> Spouse 65 (or over) _____ or disabled Year of Birth Year of Birth Total number of boxes checked _____ x \$1,200=	10				
11	Net Taxable Income (Line 8 less lines 9 and 10)				11		

STEP 6 Figure Your Tax, Credits, Interest and Penalties	12	New Hampshire Interest and Dividends Tax (Line 11 x 5%)			12			
	13	Payments:	(a) Tax paid with Application for Extension	13(a)				
		(b) Payment from 2000 Declaration of Estimated Tax	13(b)					
		(c) Credit carryover from prior years	13(c)					
		(d) Paid with original return	13(d)			13		
	14	Balance of Tax Due (Line 12 less line 13)			14			
15	Additions to Tax:	(a) Interest (See instructions)	15(a)					
	(b) Failure to Pay (See instructions)	15(b)						
	(c) Failure to File (See instructions)	15(c)						
	(d) Underpayment of Estimated Tax (See instructions) ...	15(d)			15			

STEP 7 Balance Due or Overpayment	16	Total Balance Due (Line 14 plus line 15) Make check payable to: State of New Hampshire.	16			
	Enclose, but do not staple or tape, your payment with this return.					
	17	OVERPAYMENT (Line 13 less line 12 adjusted by line 15, if applicable).....			17	
18	Amount of line 17 to be applied to: (a) Your 2001 tax liability.....			18(a)		
	(b) Refund - Please allow 12 weeks for processing.....			18(b)		

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Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

Signature (in ink)	Date	Signature (in ink) of Paid Preparer Other Than Taxpayer	Date
If joint return, BOTH husband & wife must sign, even if only one had income. Date		Preparer's Tax Identification Number	Date
Preparer's Address		City/Town, State, & Zip Code	

MAIL NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
TO: PO BOX 2035
CONCORD NH 03302-2035

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
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IRS ADJUSTMENT ONLY

**1 From Your Federal 1040 Income Tax Return as reported on the final determination received from the IRS:
 (Partnerships and Fiduciaries, see Instructions)**

- (a) Interest Income. Enter the amount from line 8(a)..... 1(a)
- (b) Dividend Income. Enter the amount from line 9..... 1(b)
- (c) Federal Tax Exempt Interest Income. Enter the amount from line 8(b)..... 1(c)

2 List Payments From S-Corporations, Partnerships, and Fiduciaries: (See instructions)

Entity codes: 2="S" Corporations; 3=Partnerships; 4=Trusts or Estates; 5=Other

(I) ENTITY CODE	(II) NAME OF PAYER	(III) PAYER'S IDENTIFICATION NUMBER	(IV) DISTRIBUTION AMOUNT
Total from supplemental schedule attached			

2 Total Distributions..... 2

3 Subtotal Sum of lines 1(a), 1(b), 1(c) and 2..... 3

4 List payers and amounts of interest and/or dividends NOT TAXABLE to NH included on lines 1(a), 1(b), 1(c), and/or 2: (See instructions)

(I) REASON CODE	(II) NAME OF PAYER	(III) PAYER'S IDENTIFICATION NUMBER	(IV) NON-TAXABLE AMOUNT
4(a) Total from supplemental schedule attached		4(a)	
4(b) Subtotal of non-taxable income		4(b)	
4(c) Part-year resident non-taxable pro-rata share (see instructions)		4(c)	

4 **Total Non-Taxable Amount**..... 4

5 **Gross Taxable Income** (Line 3 minus line 4). ENTER THIS AMOUNT ON PAGE 1, LINE 6..... 5

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
REPORT OF CHANGE INTEREST AND DIVIDENDS TAX - 2000
 INSTRUCTIONS

IRS ADJUSTMENT ONLY

WHO MUST FILE A RETURN	<p>INDIVIDUALS: Individuals who are residents or inhabitants of the state for any part of the tax year must file providing they received more than \$2,400 of taxable interest and/or dividend income for a single individual or \$4,800 of such income for a married couple filing a joint New Hampshire return. (Part-year residents see below.) To determine whether a return must be filed, you should complete step 1 through step 5, line 8.</p> <p>If the amount on line 8 is \$0 or less you are not required to file an Interest and Dividends Tax Return. Please check the box under line 8, sign in ink, and mail the form so that we may remove you from our mailing list.</p> <p>PARTNERSHIPS, ASSOCIATIONS, TRUSTS AND FIDUCIARIES: Please see separate instructions on page (5).</p>
JOINT FILERS	To ensure your payments are credited to your account, the sequence of names and social security numbers must be consistent on all Interest and Dividends Tax estimates, extensions and returns.
PART YEAR RESIDENCY	<p>For New Hampshire Interest & Dividends Tax purposes, a "part year resident" is someone who has permanently established residency in New Hampshire during the year or who has permanently abandoned residency in New Hampshire during the year.</p> <p>If you established residency after January 1, 2000, check the "Initial Return" box and enter the date of residency in Step 3. If you abandoned residency during the year, check the "Final Return" box and enter the date in Step 3.</p> <p>A temporary absence for any length of time does not change your state of residency. If you are unsure whether you are a resident of New Hampshire, please call the Taxpayer Assistance Office (603) 271-2186, Monday through Friday, 8:00 a.m. to 4:30 p.m.</p> <p>Part-year residents are entitled to the full \$2,400 exemption (or \$4,800 for joint filers) and the full amount for the exemptions shown in Step 5, Line 10 of the return.</p> <p>Part-year residents must file a return if, during the entire year, their taxable income was over \$2,400 (or over \$4,800 for joint filers). However, only the interest and dividend income earned during that portion of the year for which they were a New Hampshire resident is taxable.</p>
WHEN TO FILE	Pursuant to RSA 77:24-b, a Report of Change must be filed with the department no later than 6 months from receipt of a final determination of adjustments from the Internal Revenue Service.
WHERE TO FILE	<p>MAIL: NH DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 2035 CONCORD, NH 03302-2035</p> <p style="text-align: right;">FACSIMILE DOCUMENTS ARE NOT ACCEPTED</p>
CONFIDENTIAL INFORMATION	Tax information which is disclosed to the New Hampshire Department of Revenue Administration is held in strict confidence by law. The information may be disclosed to the United States Internal Revenue Service, agencies responsible for the administration of taxes in other states in accordance with compacts for the exchange of information, and as otherwise authorized by New Hampshire Revised Statutes Annotated 21-J:14.
SOCIAL SECURITY NUMBERS	Disclosure of Social Security Numbers is mandatory under Department of Revenue Administration rules 203.01, 221.02, 221.03. This information is required for the purpose of administering the tax laws of this state and authorized by 42 U.S.C.S. § 405 (c)(2)(C)(i). The failure to provide Social Security Numbers may result in a rejection of a return or application. The failure to timely file a return or application complete with Social Security Account Numbers may result in the imposition of civil or criminal penalties, the disallowance of claimed exemptions, exclusions, credits, deductions or adjustments that may result in increased tax liability.
ROUNDING OFF	Money items on all Interest and Dividends Tax forms may be rounded off to the nearest whole dollar.
NEED HELP	Call the Taxpayer Assistance Office at (603) 271-2186, Monday through Friday, 8:00 am to 4:30 pm. All written correspondence to the department should include the taxpayer name, federal employer identification number or social security number, the name of a contact person and a daytime telephone number.
NEED FORMS	To obtain additional forms or forms not contained in this booklet, please call (603) 271-2192. Copies of the state tax forms may also be obtained from our website at www.state.nh.us/revenue or by visiting any of the 21 depository libraries located throughout the state.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
REPORT OF CHANGE INTEREST AND DIVIDENDS TAX - 2000

IRS ADJUSTMENT ONLY

LINE-BY-LINE INSTRUCTIONS

STEP 1	If you have received a booklet of tax forms and instructions, type or print the name and address in the space provided. Individual/Joint returns must include social security number and, if applicable, spouse's social security number in the space provided. For partnership or fiduciary returns, enter the federal identification number in the space provided.																		
STEP 2	<p>Entity type. You must check only one box. If a partnership return, enter the percentage of ownership by New Hampshire residents. If a fiduciary return, enter the percentage of NH beneficiaries.</p> <p>Forms mailing information: If you will not be at your New Hampshire mailing address when the forms are mailed on approximately January 2nd and if you would like forms mailed to a winter address, please check the box and provide the address. This address will be used for form mailing purposes only.</p>																		
STEP 3	Check the appropriate box, if any, of the questions which apply to this return and enter the information requested.																		
STEP 4	Complete PAGE 2 of the return. See PAGE 2 Instructions.																		
STEP 5	<p>To figure your net taxable income, complete lines 6 through 11. For Individual /Joint filers ONLY, if line 8 is zero, you are not required to file a return. Please check the box under line 8 and submit the return so that we can remove you from our mailing list. If your filing requirements change, please contact the Department of Revenue Administration at (603) 271-2186.</p> <p>Line 9: Deduct here the amount of any cash contribution made during the taxable period to a qualified investment capital company as defined in RSA 77-A:1,XXIV. (The return of any such contributions received within the next three subsequent periods is taxable and should subsequently be included in Line 2.)</p>																		
STEP 6	<p>Figure your Interest & Dividends Tax by multiplying line 11 by 5%. Enter the tax on line 12.</p> <p>Calculate the tax due by subtracting your payments (line 13a through 13d) from the tax you calculated (line 12). Enter the remainder, balance of tax due, on line 14.</p> <p>Figure your penalties, if any, as follows:</p> <p>INTEREST. Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below. Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent.</p> <p align="center">_____ x _____ x _____ = _____ Enter on line 15(a).</p> <p align="center">Tax Due Number of days Daily decimal rate equivalent Interest due</p> <p>NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows: (contact the department for applicable rates for any other years)</p> <table border="1"> <thead> <tr> <th>PERIOD</th><th>RATE</th><th>DAILY RATE DECIMAL EQUIVALENT</th></tr> </thead> <tbody> <tr> <td>1/1/2002 - 12/31/2002</td><td>9%</td><td>.000247</td></tr> <tr> <td>1/1/2001 - 12/31/2001</td><td>11%</td><td>.000301</td></tr> <tr> <td>1/1/1999 - 12/31/2000</td><td>10%</td><td>.000274</td></tr> <tr> <td>1/1/1998 - 12/31/1998</td><td>11%</td><td>.000301</td></tr> <tr> <td>Prior to 1/1/98</td><td>15%</td><td>.000411</td></tr> </tbody> </table> <p>FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay the tax when due and the failure to pay is due to willful neglect or intentional disregard of the law but without intent to defraud. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.</p> <p>FAILURE TO FILE: A taxpayer failing to timely file a complete return will be subject to a penalty equal to 5% of the tax due for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.</p> <p>UNDERPAYMENT PENALTY: If your tax is more than \$200 you were required to file estimated tax payments during the tax year. To calculate your penalty for nonpayment or underpayment of estimated tax or to determine if you qualify for an exception from filing estimated payments, complete and attach Form DP-2210/2220. Form DP-2210/2220 may be obtained by calling the Department of Revenue Administration forms line at (603) 271-2192.</p> <p>Enter the total of lines 15(a) through 15(d) on line 15.</p> <p>Note: Taxpayers who substantially understate their tax on line 14 may be assessed a penalty by the Department in the amount of 25% of any underpayment of the tax resulting from such understatement. A substantial understatement is one which exceeds the greater of 10% of the amount of tax (line 14) or \$5,000.</p>	PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	1/1/2002 - 12/31/2002	9%	.000247	1/1/2001 - 12/31/2001	11%	.000301	1/1/1999 - 12/31/2000	10%	.000274	1/1/1998 - 12/31/1998	11%	.000301	Prior to 1/1/98	15%	.000411
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STEP 7	<p>If your Interest & Dividends tax (line 12) plus interest and penalties (line 15) is greater than your payments (line 13), then enter on line 16 your balance of tax due. If less than \$1.00, do not pay but still file the return. Make check or money order payable to: State of New Hampshire. Payment must accompany the return; HOWEVER, PLEASE ENCLOSE, BUT DO NOT STAPLE OR TAPE, YOUR PAYMENT WITH THE RETURN. To ensure your check is credited to your account, please put your social security or federal identification number on the check.</p> <p>If your total tax (line 12) plus interest and penalties (line 15) is less than your payments (line 13), then you have overpaid. Enter the overpayment amount on line 17.</p> <p>The taxpayer has an option of applying any part of the overpayment or the total amount of the overpayment as a credit on next year's return. Enter the desired credit on line 18(a). The remainder, which will be refunded, should be entered on line 18(b). If line 18(a) is not completed, the entire overpayment will be refunded. Please allow up to 12 weeks for the Department to process the refund.</p> <p>You MUST SIGN AND DATE your return. If you are filing a joint return, both husband and wife must sign and date the return even if only one of you had income. If you paid a preparer to complete this return, then the preparer must also sign and date the return. The preparer must also provide their federal identification number, social security number or federal preparer tax identification number and complete address.</p>																		

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PAGE 2 INSTRUCTIONS

LINE 1	<p>LINE 1(a) INTEREST INCOME: Enter on line 1(a) ALL interest income. For individual and joint filers the amount to be reported on line 1(a) is from line 8(a) of IRS Form 1040 or 1040A. For partnerships and fiduciary filers, the amount to be reported on line 1(a) is the total of all interest income reported on your federal return. NOTE: All interest income which is not taxable to NH will be deducted on line 4.</p> <p>LINE 1(b) DIVIDEND INCOME: Enter on line 1(b) ALL ordinary dividend income. For individual and joint filers the amount to be reported on line 1(b) is from line 9 of IRS Form 1040 or 1040A. NOTE: All dividend income which is not taxable to NH will be deducted on line 4.</p> <p>LINE 1(c) FEDERAL TAX-EXEMPT INTEREST INCOME: Enter on line 1(c) the amount of ALL federally tax-exempt interest income. For individuals and joint filers, the amount is from IRS Form 1040 or 1040A, line 8 (b). Unless specifically exempt by New Hampshire law, all federally tax-exempt interest income is taxable to New Hampshire. NOTE: All federal tax-exempt interest income that is not taxable to NH will be deducted on line 4.</p>																				
LINE 2	<p>OTHER INCOME SUBJECT TO THE NH INTEREST AND DIVIDENDS TAX: List on line 2 the payments you received or constructively received from S corporations, a partnership with transferable shares, a trust or estate with transferable shares, or the return of capital from a qualified investment capital company when the investment is returned within three years of the original deduction. These payments are subject to tax in NH as a "dividend". (Transferable means that you can freely transfer your shares without causing a dissolution of the organization or without prior approval of the other members.) All publicly traded partnerships fall in this category. The payment you received or constructively received during the year may or may not correspond to the information shown on your Schedule K-1. Flow-through interest and dividend income from these organizations should be backed out on line 4. All other deductions also apply (e.g. capital gains, direct US government obligation, etc.) ALL NONTAXABLE INCOME WILL BE DEDUCTED ON LINE 4.</p> <p>Line 2: In column I, enter the number which represents the type of entity of the payer. See the box below for ENTITY TYPE CODES. In column II, enter the name of the payer. In column III, enter the payer's identification number, if known. In column IV, enter the total amount of income (cash, property, etc.) received or constructively received. The column IV amount is the total amount you received or constructively received from the payer during the year and may not correspond to any line on your IRS Form 1040 or your IRS Schedule K-1. NOTE: This is not a tax on pass-through losses or gains from a Schedule K-1. Therefore, do not add any pass-through losses or gains from Schedule K-1.</p> <table border="1"><tr><td>Entity Code</td><td>2</td><td>3</td><td>4</td><td>5</td></tr><tr><td>Entity Type</td><td>S Corporations</td><td>Partnerships</td><td>Trusts or Estates</td><td>Other</td></tr></table>	Entity Code	2	3	4	5	Entity Type	S Corporations	Partnerships	Trusts or Estates	Other										
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Entity Type	S Corporations	Partnerships	Trusts or Estates	Other																	
LINE 3	Enter on line 3 the sum of lines 1(a), 1 (b), 1(c), and 2.																				
LINE 4	<p>INTEREST AND DIVIDENDS INCOME NOT TAXABLE TO NH: In column I, enter the code number which corresponds to the reason the income is not subject to the Interest and Dividends Tax. (See the box below for reason codes.) In column II, enter the name of the payer. In column III, enter the payer's identification number, if known. In column IV enter the non-taxable amount.</p> <table border="1"><thead><tr><th>REASON CODE</th><th>REASON</th></tr></thead><tbody><tr><td>1</td><td>Direct US Government Obligations</td></tr><tr><td>2</td><td>NH Municipal bond Interest</td></tr><tr><td>3</td><td>Long or short term capital gains included in line 3</td></tr><tr><td>4</td><td>Individual retirement account/Keogh plans/other exempt retirement plans</td></tr><tr><td>5</td><td>Liquidating distributions</td></tr><tr><td>6</td><td>The partnership/trust is subject to the NH Interest & Dividends Tax</td></tr><tr><td>7</td><td>Interest or dividend income from a partnership/trust with non-transferable shares included in line 1(a) or 1(b)</td></tr><tr><td>8</td><td>Allocation to non-NH residents</td></tr><tr><td>9</td><td>Other (attach explanation) flow through interest from Sch K-1</td></tr></tbody></table> <p>PART-YEAR RESIDENT NON-TAXABLE PRORATA SHARE: Part-year residents may prorate interest and dividends income. Individuals filing as part-year residents may deduct on line 4(c) the amount of taxable income earned while not a resident of New Hampshire. To determine the annual taxable income for the pro-rata share calculation, subtract 4(b) the subtotal of non-taxable income from line 3, then apply the following calculation to that figure to determine the amount to enter on line 4(c), part-year resident pro-rata share.</p> <p style="text-align: center;">Annual taxable income x $\frac{\text{Number of days a Non-NH Resident}}{365 \text{ days of the year}}$</p>	REASON CODE	REASON	1	Direct US Government Obligations	2	NH Municipal bond Interest	3	Long or short term capital gains included in line 3	4	Individual retirement account/Keogh plans/other exempt retirement plans	5	Liquidating distributions	6	The partnership/trust is subject to the NH Interest & Dividends Tax	7	Interest or dividend income from a partnership/trust with non-transferable shares included in line 1(a) or 1(b)	8	Allocation to non-NH residents	9	Other (attach explanation) flow through interest from Sch K-1
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LINE 5	GROSS TAXABLE INCOME: Enter the amount of line 3 minus line 4. Enter this amount on page 1, line 6.																				